

## **FILING INSTRUCTIONS FOR NON – PROPERTY TAX APPEAL**

Please follow the instructions for filing a small claims non-property appeal. For any questions that are not answered in these instructions please see the Tribunal's website at [www.michigan.gov/taxtribunal](http://www.michigan.gov/taxtribunal) or contact our office at 517-373-3003.

**Line 1.** The “petitioner” is the party or parties filing the appeal. If there is more than one petitioner, you **must** use an additional sheet of paper to provide the name, address and daytime phone number for each petitioner.

**Line 2.** The petitioner does not have to be represented by an attorney or agent to file an appeal with the Tribunal. If the petitioner is using an attorney or agent, you **must** provide that attorney or agent's name, address and daytime phone number. If the petitioner elects to have an attorney or agent, **only** the attorney or agent will receive notices and orders from the Tribunal. The attorney or agent will also be the person required to appear at the hearing.

**Line 3.** Specify the date of the Final Notice or denial letter received from the Department of Treasury. If you did not appeal within 35 days of the date of the notice, please explain.

**Line 4.** Indicate the type of tax assessed.

**Line 5.** Indicate whether you are appealing tax due, interest, penalty, or are seeking a refund. Check all that apply.

**Line 6.** Please explain the basis of your appeal in the space provided.

**Line 7.** From the Final Notice of Assessment, provide the assessment number, tax, interest and penalty for each assessment number. Use a separate sheet of paper if necessary.

**Line 8.** Provide your contention of the amount of tax, interest and penalty due and the amount paid. Use a separate sheet of paper if necessary.

**Line 9.** A filing fee is required. Your filing fee will be 2% of the amount of tax due (not including interest and penalty), not to be less than \$25.00 or more than \$250.00. If you are appealing interest and/or penalty only, the filing fee will be \$25.00. To assist you in calculating the appropriate fee, you may go to the Tribunal's website and click on “Filing Fee Information”. Make check payable to the State of Michigan.

**Line 10.** Petitioner must sign this form, unless represented by an attorney or agent. If using an attorney or agent, **only** the attorney or agent must sign.

**REMEMBER:** You must provide to the Tribunal: the original and a copy of the completed petition, both with attachments. The Tribunal will then forward an answer form and a copy of your petition with attachments to the appropriate unit of government (respondent). The respondent will have an allotted period of time to respond. Once this time has passed the case will be ready for the scheduling of a hearing. The Tribunal will send a notice of hearing to parties prior to the scheduled hearing date.

To check the status of your appeal, check our website at [www.michigan.gov/taxtribunal](http://www.michigan.gov/taxtribunal).